IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated:- 28.11.2006

Coram:-

The Hon'ble Mr. Justice P.SATHASIVAM
and
The Hon'ble Mr. Justice S.TAMILVANAN

Writ Appeal No.478 of 2001

Ashok Prakash ... Appellant

Vs.

1.The Chennai Metropolitan Water Supply
and Sewerage Board,
rep., by its Managing Director,
Chennai-600 006.

2.The Area Engineer,
CMWSSB, Area X,
42, Ist Main Road, Indira Nagar,
Chennai-600 020.

3.The Special Tahsildar (Revenue Recovery)
CMWSSB, Area X,
42, Ist Main Road,
Indira Nagar, Chennai-600 020. .. Respondents

(WA against R2 & R3 dismissed
vide order dt.21.02.2002).

Writ appeal filed under Clause 15 of the Letters Patent against the order dated 15.02.2001 made in W.P.No.2977 of 2001. Petition under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records in CMC NO,. 143/0180/01/0, dated 07.02.2001 on the file of the 3rd respondent regarding assessment of water supply and sewrage tax in respdct of teh premises bearing No. 176/1 Luz Church Road, Mylapore Chennai - 4 as to quash the same as illegal, contrary to law and without jurisdiction.

For Appellant : Mr.Perumbulavil Radhakrishnan

For 1st respondent : Mr.V.N.Mohanraj

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JUDGMENT

(Judgment of the Court was delivered by P.SATHASIVAM, J.)

The above writ appeal is directed against the order dated 15.02.2001 made in W.P.No.2977 of 2001, in and by which, the learned single Judge, after finding no merit in the stand taken by the petitioner, has dismissed the writ petition.

2. Heard the learned counsel appearing for appellant as well as the first respondent.

3. It is not in dispute that in the writ petition as well as in the writ appeal, we are concerned about the demand of water tax in respect of CMC No.143/0180/01/0 dated 07.02.200 and the same relates to door No.176, Luz Church Road, Mylapore, Chenni-4. In the said demand, the petitioner/appellant was asked to pay a sum of Rs.71,263.90 towards water tax for the period from 1/93-94 to 2/2000-2001.

4. The learned counsel appearing for the appellant, by drawing our attention to certain details made in water and sewerage tax-cum- water charges card, which was enclosed in page 5 of the typed set of papers, has contended that the respondents are not justified in making the impugned demand. We have verified all those details. The Managing Director, Chennai Metropolitan Water Supply and Sewerage Board has also filed a counter affidavit highlighting their stand. The learned counsel appearing for the first respondent- Board has brought to our notice several details mentioned in the counter affidavit. Among the information, the details available at page 6, paragraph 16 are relevant which reads as follows:

PERIOD	ANNUAL VALUE	HALF YEARLY TAX
1/93-94 to1/98-99	Rs.1,17,991/-	Rs.4,130/-
2/98-99 to 1/2004-2005	Rs.3,63,581/-	Rs.12,725/-

The above reference shows that after 1998-99, the annual value of the property has been enhanced by the Corporation of Chennai. It is not in dispute that the water tax depends upon the annual value fixed by the Corporation of Chennai.

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5. In the light of the information stated in the counter affidavit by the Managing Director of Chennai Metropolitan Water Supply and Sewerage Board and the reasoning of the learned single Judge in rejecting the request of the petitioner, we are of the view that no further factual adjudication is possible at our hands. On the other hand, we are in agreement with the stand taken by the respondents as explained in the counter affidavit. However, still if the petitioner has any grievance, he is free to make a representation to the second respondent viz., Area Engineer, Chennai Metropolitan Water Supply and Sewerage Board, Indira Nagar, Chennai-20. It is further made clear that if any such representation is made, the second respondent is directed to dispose of the same expeditiously, in accordance with law.

6. With the above observation, the writ appeal is dismissed. No costs.

raa

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

1.The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
Chennai-600 006.

2.The Area Engineer,
CMWSSB, Area X,
42, Ist Main Road, Indira Nagar,
Chennai-600 020.

3.The Special Tahsildar (Revenue Recovery)
CMWSSB, Area X,
42, Ist Main Road,
Indira Nagar, Chennai-600 020.

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+ one cc to Mr. V.N. Mohanraj, Advocate sr no. 58082

NTK(Co)
NM(15.12.2006)

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